

review applications during the year were 74 and 87 as against 58 and 77 respectively in the preceding year.

7. *References to the Chief Court.*—Ten cases were referred to the Chief Court under Section 66 of the Income Tax Regulation during the year as against 4 in the previous year. Of the 4 cases disposed of by the Chief Court, the decisions in 2 cases were favourable to the assesseees.

8. *Inspections.*—The programme of inspection of offices was practically carried out during the year. All the offices in their jurisdiction except one were inspected by the Deputy Commissioners of Districts and the Commissioner of Income Tax inspected the offices of all the Deputy Commissioners and while 18 Sub-Division Income Tax offices. The inspection of Offices by the Deputy Commissioner of Income Tax was adequate.

9. There is still considerable room for improvement in the Administration of Income Tax, which can be effected by officers dealing with Income Tax cases taking a larger personal share in assessing the tax.

B. SRINIVASA IYENGAR,

*Secretary to Government,
Revenue Department.*

ELECTRICAL SECRETARIAT

Concession Rate.

READ—

G. O. No. E. D. S. 2954-60, dated the 3rd April 1925, directing that a concession rate of 3 annas per B. O. T. U. per month be charged for actual consumption without a minimum in the case of Temples, Mosques and Churches in the Cities of Mysore and Bangalore.

2. Correspondence ending with letter No. 9225, dated the 6th August 1925, from the Chief Electrical Engineer recommending that the concession rate of 3 annas referred to above may be extended to other charitable institutions, such as Orphanages, Musafir Khanas and Chattrams, as also to similar institutions in the Kolar Gold Fields area and furnishing a statistical statement *re* the number of charitable institutions other than those mentioned in the Government Order of 3rd April 1925, and the power consumed by them every month.

3. Note dated the 18th August 1925, by the Secretary to Government, Electrical Department, on the subject.

4. Resolution of the Standing Committee for Public Works, Electrical and Railway Departments passed at its meeting held on the 5th September 1925.

ORDER No. E. D. S. 2186-202, DATED 16TH—22ND DECEMBER 1925.

Government are pleased to direct that the concession rate of 3 annas per B.O.T.U. per month without a minimum, sanctioned in G. O. No. E. D. S. 2954-60, dated the 3rd April 1925, in the case of Temples, Mosques and Churches in the Cities of Mysore and Bangalore, read above, be extended to Orphanages, Chattrams and other charitable institutions in the Cities of Mysore and Bangalore, as also to those in the Kolar Gold Fields area and other towns lit by electricity.

2. For the purposes of this Government Order, the fact as to whether an institution is a charitable one or not shall be certified to by the Presidents of the City Municipalities in the case of Mysore and Bangalore Cities, the President, Sanitary Board in respect of the Kolar Gold Fields area, and the respective Deputy Commissioners in the case of other towns. Whenever a building though designed as a charitable institution is actually used as residential quarters or for making in any other way, it will not be entitled to the concession rate now sanctioned.

K. R. SESHACHA

*Secretary to Government,
Electrical Department.*